

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI**

**In Re: LESLIE L. LIPSEY and
TINA M. LIPSEY**

**CHAPTER 13
NO. 20-10231 DW**

RESPONSE TO MOTION TO DISMISS

COMES NOW, LESLIE L. LIPSEY and TINA M. LIPSEY, Debtors in the above styled and numbered cause, by and through undersigned counsel, and file this their Response to Motion to Dismiss, said Motion (Dkt. #42) having been filed by the Chapter 13 Trustee ("Trustee"), respectfully showing unto the Court as follows:

1. The allegations of paragraph one of the Motion are admitted.
2. Debtors admit that the IRS filed its proof of claim (Clm. #39) in the amount set forth in Trustee's Motion. However, the claim filed by the IRS includes duplicate entries for multiple years showing the Debtor 1 and Debtor 2 owe identical amounts. Debtors have objected to the proof of claim.
3. Debtors deny that the amount will increase by the amount asserted by the Chapter 13 Trustee. Debtors assert that the plan can be extended to 60 months. Using the lower amount and the extended plan, Debtors will be able to fund the plan.
4. The delinquency occurred in April because of lost income during that time period as a result of COVID 19.
5. The allegations of paragraph five of the Motion are denied.

6. Debtor 1's income is gradually increasing, and Debtors are going to propose a work out agreement with the IRS, providing for partial payment of the priority tax claim with the balance not being discharged.

WHEREFORE, Debtors pray that this Court will enter its Order abating one month arrearage and further extending the plan to 66 month under the CARES Act and adjusting the payment to ensure timely completion of the plan. Debtors pray for such other, further and general relief to which they may be entitled.

Respectfully Submitted,
LESLIE L. LIPSEY and
TINA M. LIPSEY, Debtors

By: /s/ Robert Gambrell
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CERTIFICATE OF SERVICE

I, ROBERT GAMBRELL, Attorney for the above listed Debtors, do hereby certify that the following have been served electronically via ECF the above Response to Motion to Dismiss to:

David W. Asbach, Acting U. S. Trustee
Locke D. Barkley, Chapter 13 Trustee
and to all parties that have entered an appearance requesting service via ECF

Dated this the 16th day of September, 2020.

/s/ Robert Gambrell
ROBERT GAMBRELL